REGISTERED No. M. 4631.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. V] Trivandrum, Wednesday, 24th February 1960 / 5th Phalguna 1881 [No. 17

KERALA LEGISLATURE SECRETARIAT

NOTIFICATION

No. 3243/LA. 1/1959. *Dated, Trivandrum, 24th February 1960.*

In exercise of the powers conferred by clause (1) of Article 174 of the Constitution of India (as amended) the Governor of the State of Kerala hereby summons the Kerala Legislative Assembly to meet for its first session in 1960 at 8 a. m. on Saturday, the 12th March 1960 in the Assembly Chamber, Secretariat Buildings, Trivandrum.

(ഭേദപ്പെടുത്തപ്പെട്ട) ഇൻഡ്യൻ ഭരണഘടനയുടെ 174-ാം വകുപ്പ് (1)-ാം ഖണ്ഡം നൽകുന്ന അധികാരങ്ങൾ വിനിയോഗിച്ച് കേരള സംസ്ഥാന ഗവർണ്ണർ കേരള നിയമസഭ അതിന്റെ 1960-ലെ ഒന്നാമത്തെ സമ്മേളനത്തിലേക്കായി 1960 മാർച്ച് 12-ാം തീയതി ശനിയാഴ്ച പകൽ 8 മണിക്ക് തിരുവനന്തപുരത്തെ സെക്രട്ടേറിയറ്റ് ബിൽഡിംഗ്സിലുള്ള നിയമസഭാമന്ദിരത്തിൽ സമ്മേളിക്കുന്നതാണെന്ന് ഇതിനാൽ അറിയിച്ചുകൊള്ളുന്നു.

By order of the Governor,

D. TIRUMALAI,

Ag. Secretary, Legislative Assembly

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM 1960

REGISTERED No. M. 4631.

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Law Department

NOTIFICATION.

No. 1700/60/Law(B)1. *Dated, Trivandrum, 24th February 1960 / 5th Phalguna 1881.*

The following Ordinance promulgated by the Governor on the 24th February, 1960, is hereby published for general information.

By order of the Governor,

P. NARAYANASWAMI,
Law Secretary.

ORDINANCE No. 1 OF 1960.

THE GENERAL SALES TAX (AMENDMENT) ORDINANCE, 1960.

Promulgated by the Governor of Kerala in the Eleventh Year of the Republic of India.

An Ordinance further to amend the General Sales-tax Act, 1125, and to validate certain notifications, orders and proceedings under the said Act.

Preamble.—WHEREAS the Legislative Assembly of the State of Kerala is not in session and the Governor of Kerala is satisfied that circumstances exist which render it necessary for him to take immediate action to amend the General Sales-tax Act, 1125, for the purpose hereinafter appearing and to validate certain notifications, orders and proceedings under the said Act;

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Kerala is pleased to promulgate the following Ordinance:—

1. *Short title.*—This Ordinance may be called the Genaral Sales-tax (Amendment) Ordinance, 1960.

2. *Amendment of section 5, Act XI of 1125.*—(1) In section 5 of the General Sales-tax Act, 1125 (hereinafter referred to as the principal Act), for clause (vii), the following clause shall be substituted, namely:—

"(vii) the sale of goods specified in column (2) of Schedule I shall be liable to tax under section 3, sub-section (1), only at such single point in the series of sales by successive dealers as may be specified by the Government by notification in the Gazette; and, where the taxable point so specified is a point of sale, the seller shall be liable for the tax on the turnover for which the goods are sold by him at such point, and where the taxable point so specified is a point of purchase, the buyer shall be liable for the tax on the turnover for which the goods are bought by him at such point."

(2) The amendment made by sub-section (1) shall be deemed to have come into force with effect from the first day of October, 1957.

3. *Validation of certain notifications, orders, etc.*—Notwithstanding anything contained in any judgment, decree or order of any court—

(a) all notifications issued by the Government in exercise of the powers conferred on them by clause (vii) of section 5 of the principal Act shall be deemed to have been issued under the principal Act as amended by this Ordinance, on the respective dates on which the said notifications were issued;

(b) all taxes levied, assessed or collected in pursuance of the notifications issued under clause (vii) of section 5 of the principal Act shall for all purposes be deemed to be and to have always been validly levied, assessed or collected; and

(c) all proceedings taken, orders passed, and acts done by any officer, authority or Tribunal in pursuance of the notifications issued under clause (vii) of section 5 of the principal Act shall for all purposes be deemed to be and to have always been validly taken, passed and done, and all such proceedings, orders and actions may be continued as if the notifications in pursuance of which they were taken, passed and done were issued under clause (vii) of section 5 of the principal Act as amended by this Ordinance.

B. RAMAKRISHNA RAO,
Governor.

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